

Supreme Court, U. S.

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IN THE  
SUPREME COURT OF THE UNITED STATES

October Term 1978

No. 78-1490

HOLLAND UNIVERSAL LIFE CHURCH OF LOVE, REV. ROBERT  
B. GRAHAM, SR., PASTOR and ASSOCIATE PASTOR, DANIEL  
J. CALLAHAN,

Petitioners-Appellants,

IN RE: Appeal of the Holland Universal Life Church  
of Love, and Rev. Robert B. Graham, Sr.,  
Pastor and Associate Pastor, Daniel J.  
Callahan, from the Decision of the Bucks  
County Board of Assessment Appeals -  
County Tax Parcel No. 31-43-56

On Petition for Writ of Certiorari to the Supreme Court  
of Pennsylvania

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BRIEF IN OPPOSITION FOR  
RESPONDENT COUNCIL ROCK SCHOOL DISTRICT

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RESPONDENT'S BRIEF IN OPPOSITION

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### STATEMENT OF QUESTIONS INVOLVED

- I. Whether Petitioner has standing to challenge the decision of the lower Court denying a tax exemption on the residence.
- II. Whether a denial of tax exemption to the Appellant organization violates the First Amendment to the United States Constitution and Article I, Section Three in the Pennsylvania Constitution.

### INTRODUCTION

The individual Appellant, Robert B. Graham, Sr. applied for tax exemption of his personal residence, Tax Parcel 31-43-56, known as 46 Lark Drive, Holland, Northampton Township, Bucks County, Pa. on the ground that the premises were being used as a "church for religious services and meetings." The application which was signed "Reverend Robert B. Graham, Sr. D.D." noted that title to the property was in the names of Robert B. and Elizabeth H. Graham, his wife, recorded in Deed Book 1960, page 4. The application stated that the address to which all communications should be transmitted was the "Church of Love, Holland Church of Gospel Ministry, Inc. 46 Lark Drive, Holland, Pa. 18966."

At all times relevant hereto the real estate in question was, is and will be used by the individual Appellant, Robert B. Graham, Sr., and his family as their private residence.

SUMMARY OF ARGUMENT

- I. Petitioner organization and its "ministers" lack standing to appeal the decision of the lower Court denying a tax exemption on the individual Petitioner's residence at 46 Lark Drive, Holland, Bucks County, Pa.
- II. There is no constitutional violation by denying the Petitioner organization a tax exemption. Tax exemption merely constitutes passive state involvement with religion.

ARGUMENT I

On March 7, 1977, the individual Petitioner, Robert B. Graham, Sr., applied for tax exemption of his personal residence on the ground that the premises were used as a church for religious services.

On May 4, 1977, the Grahams, owners of the residence in question executed an agreement of sale of their residence to the "Holland Universal Life Church of Love and Rev. Robert B. Graham, Sr., Pastor and Associate Pastor Daniel J. Callahan." The said agreement made said Holland Universal Life Church of Love the equitable owner of the residential property.

The Act of May 21, 1943, P.L. 571, §704 (72 P.S. 5453, 704) provides in pertinent part as follows:

"Any person who shall have appealed to the Board for relief from an assessment, who may feel aggrieved (Empha is Added) by the Order of the Board in relation to such assessment, may appeal from the Order of the Board to the Court of Common Pleas of the County within which the property is situated...within sixty days after the Board entered its Order on the said assessment...."

The record indicates that the Petitioner organization never formally and originally requested tax exemption from the Bucks County Board of Assessment Appeals. The Petitioner organization never formally appeared at a courtesy hearing on May 31, 1977, before the Bucks County Board of Assessment Appeals. However, the Petitioner organization did file the appeal to the Bucks County Court of Common Pleas.

#### ARGUMENT II

The Petitioner organization and the individual Petitioner contend that a denial of tax exemption is an infringement by the state on religion.

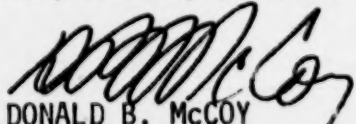
The United States Supreme Court, in discussing permissible governmental curtailment acts done in furtherance of or pursuant to religious belief, has allowed a certain degree of regulation. In Sherbert v. Verner, 374 U. S. 398, 403, 83 S.Ct. 1790, 1793, 10 L.Ed 2d 965 (1963), the Supreme Court stated:

"... [T]he Court has rejected challenges under the Free Exercise Clause to governmental regulation of certain overt acts prompted by religious beliefs or principles, for 'even when the action is in accord with one's religious convictions, [it] is not totally free from legislative restrictions.' Braunfeld v. Brown, 366 U.S. 599, 603, 81 S.Ct. 1144, 6 L.Ed.2d 563. The conduct or actions so regulated have invariably posed some substantial threat to public safety, peace or order."

#### CONCLUSION

WHEREFORE, Respondent respectfully prays that your Honorable Court deny the Petition for Writ of Certiorari.

Respectfully submitted,



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